purposes. It was first proposed to acquire some private land, and subsequently to set apart a portion of the Vedagiri reserved forest. Nothing practical had, however, been done in the matter so far, and the Member therefore requested that very early steps might be taken for opening the farm.

President's reply.—The two matters dealt with by the speaker are matters not of general interest, but of local interest. As regards the first, *viz.*, the Atirampuzha canal, the Chief Engineer will be consulted, and the Public Works Department will be asked to do the needful.

As regards the second matter—the model agricultural farm at Ettumanur—if the Member's representations are correct, the matter needs looking into, and the Director of Agriculture will be addressed.

II. MAIN HEADS OF REVENUE.

(1) Land Revenue and Income tax.

2. Reduction of taxation on Pandarapattom lands and other lands of similar tenure.

Mr. K. Sivasubrahmanya Nadar (Member, Nominated) said that the assessment on *pandarapattom* and *otti* lands sat heavily on the tax-payers, that, on account of such heavy assessment, large areas of lands fit for conversion into wet lands under the Erattakara channel and the Tovela channel systems of the Kodayar Project remained unconverted, and that, even in the case of the lands so far converted, the yield was generally insufficient to meet the cultivation expenses and the Government demand. The price of such lands was in consequence going down. He pointed out that the recent G. O. remitting the tax on such converted lands for the first two years of conversion had held out an inducement to the land-owners to convert large areas of lands into wet lands and suggested that, if a small reduction in the *pandarapattom* rate of assessment was also allowed, it would further help and expedite the conversion of more lands.

The Member next spoke on the following matters:—

(1) The *pandarapattom* dry lands converted into wet lands with the labour and money of private persons were now treated as *pandarapattom* lands, while it was usual to convert such lands into *otti* tenure till the time of the last settlement. That process, however, had since been dispensed with, no such concession being allowed in respect of conversions effected in the lands commanded by the Kodayar Channel. It was unjust to levy full assessment on converted *pandarapattom* lands, which should be assessed like jenmom lands.

(2) The levy of both water cess and garden assessment on converted lands was a source of hardship and the rate of water cess should therefore be reduced a little in the case of such lands and the land tax collected along with the cess in the same way as jenmom lands.

(3) The system of allowing a deduction of 10 per cent. of the assessment on wet lands, followed at the time of settlement, to cover unprofitable areas measured in the fields, was dispensed with after settlement. This should be revived in the case of *puduval* lands registered as wet after the settlement also, in modification of G. O. No. 7572/L. R., dated the 28th August, 1911.

(4) The proprietory rights on *pandarapattom* lands having vested in the people from the year 1040, the method of assessment of such lands should be on a basis of equality with jenmom lands. As the *pandarapattom* lands now paid eight times the tax on jenmom lands, the people felt the burden heavily and hence that tax should be brought down to the level of that on jenmom lands.

(5) The holders of *pandara-otti* lands should naturally get jenmom rights over such lands under the law of limitation which applies to private lands and assessment should be imposed on such lands on the same principles as jenmom lands. Similarly, *puduval* lands bought in public auction by the people with their hard-earned money should be assessed just like jenmom lands.

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(6) The *rajabhogam* on jenmom lands should be enhanced and the tax on *pand rapattom* and *otti* lands reduced. This course would tend to compensate the loss consequent on the reduction of tax on *pandaravattom* lands. If the tax was reduced, more lands would be brought under the plough and that would go to increase the revenue of the State ultimately, obviating the need for the grant of agricultural loans.

President's reply.—The Member has first dealt with the history of the subject and then has referred to the fact that the price of land is decreasing, because there has been no revision of assessment. He is in favour of a general reduction and equalisation of assessment. I must say that this is a highly contentious matter. Certain assessments have been fixed at the last settlement. A general revision of assessment can be expected only during resettlement.

3. Land Records Maintenance Department and the necessity for a radical alteration in its present system of work.

Mr. N. Madhavan Nair B. A., B. L. (Member, Trivandrum taluk) spoke on the defects in the present working of the Land Records Department. He said that the criticisms levelled against the Department by the non-official side of the Legislative Council during the last two years pointed to the indisputable fact that the Department was not being worked as it ought to be, and that the existence of a new class of officers known as Assistant Tahsildars had come in for a good deal of adverse comment at the hands of the non-official public both in and outside the Council. The Member observed that the work of the Department after its final simplification had been confined to the verification of *porambokes* with the detection of encroachments and the measurement of current subdivisions involved in *puduval, pokkuvaravu* and other cases. For carrying out this work an elaborate machinery consisting of an officer called the Land Records Superintendent, with a large number of Assistant Tahsildars carrying a salary of Rs. 100 a month each and a host of temporary accountants had been created, at an annual cost of nearly Rs. 1,60,000 out of State funds. The advantages derived from the Department as it was now constituted bore no proportion whatever to the huge expenditure incurred in its upkeep.

The Member then said that, in the matter of a correct maintenance of the land records of the State, the policy of the Government had been a series of experiments and mistakes, at the heavy cost of the tax-payer's hard-earned money. With a view to substantiate the above observation he referred, in detail, to the history of the Department, tracing the several changes introduced in the staff and methods for the conduct of land records work. The old arrangement went on till the middle of 1096 when, under the orders of the present Head of the Administration, a new agency was created by replacing the Taluk Surveyors and the Survey Sub-Assistants. The new agency consisted of the present Assistant Tahsildars, nearly 26 in number, on a salary of Rs. 100 a month, and about 300 special accountants on Rs. 14 each with about 600 chainmen each getting Rs. 8 per mensem. The agency alone was changed by the new arrangement, but the work remained the same, *viz.*, the verification of *porambokes*, and the measurement of current *pokkuvaravu* subdivisions.

The Member said that the appointment of the above special staff was an indication of the want of continuity in the policy of the Government in the maintenance of land records. The present new agency was more or less similar to the special staff created in 1096 and disbanded after three years' trial as useless to cope with the work. It was only the repetition of the same experiment under a new colour that was now being attempted. The change of the working agency had brought with it a disproportionately high expenditure amounting to over a lakh and a half of rupees per annum. The new set of stone maps and stone registers which were prepared as preliminaries to the simplified scheme was thrown out as useless and thus they also shared the fate of those prepared under the old scheme. The cost of the stationery wasted in this manner at every time a fresh agency was created alone came up to more than two lakhs of rupees. The plotted sketches of *porambokes* now being prepared at enormous cost would turn out to be useless during the course

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